

9/24/93

SUBJ: STANDARD DATA ELEMENTS AND CODES -- ACCOUNTING

1. **PURPOSE.** This change establishes and implements the Department of Transportation Standard Object Subclassifications for use by the Federal Aviation Administration.
2. **DISTRIBUTION.** This change is distributed to the branch level in Washington, to the division level in the regions with a branch level distribution in the regional Accounting and Management Systems Divisions, to the division level at the Aeronautical Center with a branch level distribution in the Data Services Division, to the division level at the FAA Technical Center with a branch level distribution in the Financial Management Division, and a limited distribution to all field offices and facilities.
3. **EXPLANATION OF CHANGES.** This change:
 - a. Revises Chapter 4, Object Classifications, which replaces the Federal Aviation Administration (FAA) Standard Object Subclassifications with the Department of Transportation (DOT) Standard Object Subclassifications which is effective October 1, 1993.
 - b. Deletes Figure 4-1, Summary of Authority for Establishment of Object Classifications.
 - c. Withdraws Paragraph 403, Criteria for Review and Evaluation of Agency Object Subclassifications.
 - d. Withdraws Paragraph 405, Application of Object Subclassifications.
 - e. Withdraws Paragraph 500d, Successor M Accounts.
 - f. Adds reserved page numbers; this shifts material dated July 31, 1992 to new pages, providing space for the inclusion of additional information in subsequent changes.
4. **DISPOSITION OF TRANSMITTAL.** After filing the revised pages, this change transmittal should be retained.

Distribution:

A-W-3; A-X(minus AA/MS)-2; A-X(AA/MS)-3;
A-Y(MINUS DT)-2; A-Y(DT)-3; A-Z(minus FM)-2;
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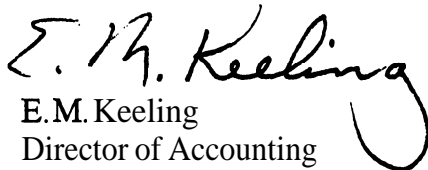

E.M. Keeling
Director of Accounting

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SECTION 9. RESERVED

390. TABLE OF CODES.

391.-394. RESERVED.

<u>TITLE</u>	<u>ACTIVITY</u>	<u>SUBACTIVITY</u>	<u>ELEMENT</u>	<u>RESPONSIBLE OFFICES</u>
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SECTION 10. AIRCRAFT LOAN GUARANTEE PROGRAM

395 TABLE OF CODES.

AIRCRAFT LOAN GUARANTEE PROGRAM

W	W61	APO, ABU
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Aircraft Loan Guarantee Program which is administered by the Office of Aviation Policy and Plans. This represents only the authorized level of loans guaranteed and not the staff costs involved in their administration.

396.-399. RESERVED

CHAPTER 4. OBJECT CLASSIFICATIONS

SECTION 1. INTRODUCTION

400. GENERAL. The Office of Management and Budget (**OMB**) requires that all financial transactions be uniformly classified as prescribed in **OMB** Circular No. **A-11**, Preparation and Submission of Budget Estimates, Section **35**. The classifications shown in section 2 are to be used in submitting budget estimates to **OMB** and in reporting data whenever an analysis by object is required. The object classification is based upon the nature of the services, articles, or other items involved, as distinguished from the results obtained from the charges incurred. All salary and wage charges incurred, for example, are reported as personnel compensation, whether the personal services are used in current operations or in the construction of capital items. Each advance or reimbursement shall be classified under the object class which represents the nature of the transaction from the standpoint of the reimbursing agency account. **OMB** expects that agency accounting systems shall be so designed as to provide object class information, in accordance with section **113(a)** of the Budget and Accounting Procedures Act of 1950 (**31 U.S.C. 66a**). The object classification shall be applicable to obligations, applied costs, accrued expenditures, and disbursements.

* **401. CONCEPTS OF SUBCLASSIFICATION.** The **OMB** Circular No. A-11 provides that agencies may divide an object class or subclass into as many detailed subclassifications as it deems necessary. The Department of Transportation (DOT) has established standard Department-wide subclassifications that are subsidiary to and conform in total with the A-11 prescribed classifications.

a. **OMB Prescribed Object Classes.** DOT may divide any object class into subclasses except when **OMB** has prescribed the subclasses, e.g., object class **11**, Personnel Compensation.

b. **OMB Prescribed Object Subclasses.** Whenever **OMB** has divided an object class into subclasses, DOT may not establish an additional subclass which is equivalent to **OMB** subclass level, e.g., object class **11**, Personnel Compensation; however, DOT may subdivide the **OMB** prescribed subclasses.

c. **DOT standard object subclassifications** are prescribed in section 2. Subclassifications below the DOT level are not authorized.

d. **Region, center, or FAA headquarters** subdivisions of DOT subclassifications are not authorized.

402. CRITERIA FOR THE ESTABLISHMENT OF AGENCY OBJECT SUBCLASSIFICATIONS. Object subclassifications provide an analytic insight when related to a function, end product, program, or -activity. However, object subclassifications are only one of the many elements available to classify financial data to satisfy valid requirements. More effective *

- * use can be made of all agency data elements if the requirement specifications and the end product reports involved are clearly identified. To **justify** the establishment of an object subclassification, the following criteria shall be applied:

- a. Written Request. The organization sponsoring the establishment of the object subclassification shall provide a written request identifying the purpose, explaining the use, and furnishing a clear description of the specific subclassification requested.

- b. Data Unavailable. The required data is not available or cannot be made available by the use of existing agency data elements or information systems.

- c. Duplication. An object subclassification shall not duplicate existing DOT data elements.

- d. Recurring; Need. There is a regular recurring requirement for the data for at least 1 fiscal year.

- e. Statistical Sampling. An object subclassification shall not be established if statistical sampling techniques are equally effective.

- f. Tapping Subclassifications. A subclassification shall not be established if it siphons off charges from an existing specific object subclassification.

- g. No Special Use. An DOT object subclassification shall not be established for the special use of any organization or location.

- h. Description Applicability. Descriptions of object subclassifications shall be suitable for use in classifying transactions involving obligations, applied costs, accrued expenditures, and disbursements in all agency accounting systems.

403. WITHDRAWN. - CHG 1

404. PROCEDURES FOR ESTABLISHMENT AND DISCONTINUANCE OF A SPECIFIC OBJECT SUBCLASSIFICATION.

- a. Procedures for Establishment. The sponsoring organization shall submit a written request to the Financial Information Division, **AAA-500**, for the establishment of a subclassification and provide adequate justification.

- (1) Explain the Purpose of the Request.

- (a) Identify the internal office or external agency requiring the data.

- * (b) Describe the imposed requirement in terms of format and content.

(2) Explain the Agency-Workload-Impact of the Request.

- (a) Estimate the annual volume of transactions involved.
- (b) Indicate the anticipated period of need.
- (c) Indicate the **frequency** the data is required.

(3) Indicate Specifically How the Proposed Subclassification Will **Satisfy** the Requirement.

(a) Furnish a clear description for the proposed specific subclassification. Charges to any subclassification will be restricted to items clearly included in its description.

(b) Name the agency report(s) in which the proposed subclassification data should appear.

(c) Indicate how the data will fit into the requirement format.

(d) If quantitative data is also required, indicate how it will be obtained.

b. Procedure for Discontinuance. An Office-of-Need shall request in writing discontinuance of any subclassification no longer essential. For example:

- (1) The same classification of data has become available in an accounting or other information system.
- (2) Experience has indicated statistical sampling techniques will be equally effective.
- (3) Data being classified has proved to be financially insignificant for management use.
- (4) The requirement for the data being classified has been discontinued.

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- * c. The Office of Accounting (AAA), Financial Information Division, AAA-500, in coordination with the Office-of-Need and the Office of Budget, shall review and evaluate all requests for establishment or discontinuance of subclassifications. When the AAA evaluation indicates a new subclassification is required or existing subclassifications are not beneficial for retention, a written request from the Director of Accounting to the Director of Financial Management, M-80, will be initiated. The written request will detail all pertinent information listed above. Departmental approval of the request is required.

405. WITHDRAWN. - CHG 1

406.-419. RESERVED.

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SECTION 2. OBJECT CLASSIFICATIONS

420. NAME OF STANDARD. Object Subclassification.

421. CATEGORY OF STANDARD. Department of Transportation subdivision of Office of Management and Budget object classes.

422. DEFINITION. This standard classifies the nature of the services, articles, or other items received for which the agency has incurred charges.

423. RESERVED.

424. APPLICABILITY. The use of this standard is mandatory in all data systems (automated or manual) having a requirement for this element.

425. IMPLEMENTATION. This standard is effective on the data indicated in the change notice for this directive.

426. SPECIFICATION. This standard consists of a **4-position** numeric code. The first two positions **specify** the Office of Management and Budget classification and the second two positions **specify** the Department's subclassification.

427. TABLE OF DATA ITEMS.

11. PERSONNEL COMPENSATION. Gross compensation for personal services of individuals, including lump-sum (terminal) leave. This classification covers all charges incurred (salaries, wages, and fees) for services rendered; e.g., witnesses. It also includes contracts with any individual which are exclusively for his/her own personal services; e.g., consultant. Personal service contracts are chargeable to subclasses **111_** or **113_** depending upon the type of appointment involved; any related premium compensation is chargeable to subclass **115_**. Charges which represent salaries and wages of Federal employees on detail to FAA are also included. Merit pay for **GM-13** through **GM-15** employees to be paid in lieu of previous step, quality, and part of other general pay increases is chargeable to subclasses **111_** or **113_** depending upon the type of appointment involved.

Object
Subclass-
ification

Description

1111	<u>Full-Time Permanent Appointments.</u> Regular pay, excluding lump-sum (terminal) leave payments, for employees having full-time permanent appointments without regard to type of position. Includes geographic adjustments and critical position pay. Seasonal workers may be in this or other subobject classes.
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Object Subclass- ification	Description
* 1112	<u>Terminal Leave Payments.</u> Lump-sum (terminal) leave payments for employees having full-time permanent appointments.
1131	<u>Temporary Appointments.</u> Regular pay, including lump-sum (terminal) leave payments, for full-time employees having temporary appointments normally for a period of less than a year.
1132	<u>Part-Time Permanent Appointments.</u> Regular pay, including lump-sum (terminal) leave payments, for employees having permanent appointments which require work on a prearranged schedule of hours or days of work less than the prescribed hours or days of work for full-time employees in the same group or class.
1133	<u>Intermittent Appointments.</u> Regular pay for employees, regardless of tenure group, having appointments which require work on an irregular or occasional basis with hours or days of work not based on a prearranged schedule. Compensation is pay only for time actually worked. Includes base payments to independent consultants.
1134	<u>Nonceiling Appointments.</u> Regular pay, including lump-sum (terminal) leave payments, for employees regardless of tenure group having appointments not subject to ceiling, such as, but not limited to: Worker Trainee Opportunity, Summer Aids, Stay-in-School, and Federal Junior Fellowship Programs.
1136	<u>Disability Claimants.</u> Regular pay, including lump-sum (terminal) leave, for employees regardless of tenure group who are on sick leave pending retirement for ill health (Nonceiling).
1137	<u>Part-Time Temporary/Indefinite Appointments.</u> Regular pay, including lump-sum (terminal) leave payments, for employees having part-time temporary appointments normally for a period of less than a year (Tenure groups 0 or 3).
115A	<u>Pay Differential - Operational Responsibility.</u> Compensation to FAA employees of 5 percent above their basic pay rate because of employees' operational roles in promoting aviation safety.
115B	<u>Premium Pay - Loss of Meal.</u> Compensation above the basic rate for employees who, during an 8-hour work period, are required by their supervisors to work through their meal break.

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Object
Subclass-
ification

Description

- * 115C Operational Currency Pay. Compensation to FAA employees of **1.6** percent above their basic pay rate for air **traffic** controllers who maintain medical and operational qualifications to control **traffic** when their positions do not require them to be so qualified.
- 115D Cash Awards - Wage Grade. Cash awards for wage grade employees.
- 115E Cash Awards - Performance Management System (PMS). Cash awards for performance granted to **GS** employees included in the Performance Management System.
- 115F Cash Awards - Performance Management Recognition System (PMRS). Cash awards for performance granted to merit pay (GM) employees included in the Performance Management Recognition System.
- 115G Cash Awards - Senior Executive Service (SES). Cash awards for performance granted to **SES** employees.
- 115H Cash Awards - Special Achievement/Suggestion/Invention. Cash awards to employees in recognition of special achievements, suggestions, and inventions.
- 115I Accrued Holiday Leave. Accrued holiday leave. Normally used by **non-**appropriated funds.
- 115J Training in Excess of 40 Hours. Compensation to FAA employees at the basic rate for air **traffic** controller trainees who receive training in excess of **40** hours in an administrative workweek.
- 115K Premium Pay - Air Traffic Controller (ATC) On-The-Job Training. Compensation to FAA employees of **10** percent of their basic pay rate for air **traffic** controllers who provide on-the-job training to other controllers engaged in the separation and control of live air **traffic**.
- 115L Pay Demonstration. Differential pay (**25%**) granted to select personnel based upon job series and facility location. Includes air **traffic** controllers, **safety** inspectors, and systems maintenance personnel. This program is a test which provides a quarterly payout to **affected** individuals. *

Object Subclass- ification	Description
* 115M	<u>Supervisory Differential</u> . Compensation to a General Schedule (GS) supervisor of non-GS employees of up to 3% of the highest non-GS employee's salary.
115N	<u>Staffing Differential</u> . Compensation of 5% for GS-5/7 positions or two-grade interval positions.
115R	<u>Regular Premium Pay</u> . Overtime pay for hours worked in excess of 8 in a day that are within an employee's basic workweek. Regular premium pay is paid at the greater of the employee's hourly overtime rate or hourly basic pay rate (5 CFR 550.111). .
115Y	<u>Other Payments Above Basic Rate</u> . Payments above the basic rate for any other premium pay, such as flight pay or premium pay in lieu of overtime.
115Z	<u>Interest On Back Pay</u> . Compensation for late payment of wages and salaries per regulations issued by the Office of Personnel Management.
1151	<u>Overtime</u> . Compensation for services in excess of the 40-hour week or 8-hour day.
1152	<u>Holiday Pay</u> . Compensation for services of 8 hours or less on holidays.
1153	<u>Pay Differential - Sundays</u> . Payments above the basic rate for 8 hours or less of regularly scheduled work performed on Sundays.
1154	<u>Pay Differential - Nights</u> . Compensation above the basic rate for night work which is not subject to overtime or Sunday pay.
1155	<u>Hazardous Duty Pay</u> . Compensation above the basic rate because of assignments involving dangerous working conditions, physical hardships, and other working conditions of an unusual nature.
1156	<u>Pay Differential - Hardship Posts</u> . Compensation above the basic rate for service at hardship posts abroad and which is based upon conditions of environment differing substantially from those in the continental United States.
1157	<u>Fixed Premium Compensation</u> . Compensation paid on an annual basis to employees assigned to regularly scheduled standby duty. This compensation is in lieu of all other premium compensation.

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Object
Subclass-
ification

Description

- * 1158 Federal Physician's **Comparability** Allowance. Pay comparability allowance for qualifying physicians in Federal service.
- 1159 **Administratively Uncontrollable Overtime.** Premium pay on an annualized basis for hours of duty which cannot be controlled administratively, and which requires substantial amounts of irregular, unscheduled overtime duty with the employee being responsible for recognizing certain circumstances requiring the employee to remain on duty.
- 1180 **Compensation - Persons Not Reportable As Federal Employees.** Payments for compensation to persons not included in regular employment reports to the Office of Personnel Management (e.g., witnesses, casual workers, etc.). Includes compensation in the nature of allowances to trainees and volunteers.
- 1181 **Reimbursable Details.** Payments made to other agencies for services performed by other agency civilian employees and military personnel on reimbursable details, including related reimbursable amounts for personnel benefits.
- 1182 **Reimbursement - Civil Service Retirement - Reemployed Annuitants.** Payments to reimburse the Civil Service Retirement and Disability Fund for the annuity paid to a reemployed **annuitant** as required by Public Law **94-397**.

12. CIVILIAN PERSONNEL BENEFITS. This object class consists of the agency's contributions for civilian employee benefits; also CASH ALLOWANCES to civilian employees to compensate for circumstances and conditions incidental to their employment. (Excludes benefits PROVIDED-IN-KIND and payments to former employees.)

- 121A **Federal Employees' Group Life Insurance (FEGLI).** Contributions to Federal Employees' Group Life Insurance plans.
- 121B **Health Insurance - Federal Employees' Health Benefits Act - (FEHBA) - Civilian.** Contributions to health insurance plans under the Federal Employees' Health Benefits Act (**FEHBA**) and to similar plans not administered by the Office of Personnel Management.
- 121C **Medicare.** Government contribution for civilian employees for the Medicare program. *

Object Subclass- ification	Description
* 121D	<u>Overseas Allowances - Cost of Living.</u> Cost-of-living allowances paid to employees stationed in foreign areas. This allowance offsets the difference between the cost-of-living at the post of assignment of the employee in a foreign area and the cost-of-living in the District of Columbia.
121E	<u>Overseas Allowances - Education.</u> An allowance for travel costs to assist an employee with the extraordinary and necessary expenses incurred because of their service in a foreign area in providing adequate education for the employee's dependents.
121F	<u>Overseas Allowances - Quarters.</u> An allowance that pays for the employee's rent and utilities in a foreign area.
121G	<u>Overseas Allowances - Separate Maintenance.</u> <u>Assists an</u> employee who is compelled, because of dangerous, notably unhealthful, or excessively adverse living conditions at the employee's post of assignment in a foreign area, or for the convenience of the Government, to meet the additional expenses of maintaining, elsewhere than at the post, the employee's spouse or dependents.
121H	<u>Overseas Allowances - Transfer.</u> An allowance paid to employees for extraordinary, necessary, and reasonable expenses incurred by an employee incident to establishing themselves at a new station.
121J	<u>Overseas Allowances - Other.</u> All other overseas allowances not previously specified.
121K	<u>Retirement - Civil Service Retirement System (CSRS).</u> Contributions to CSRS , for Federal civilian employees, including those for employees making full contribution to Federal Insurance Contributions Act (FICA) and partial or full contribution to CSRS .
121L	<u>Retirement - Federal Employees' Retirement System (FERS) - Non-Special Agency</u> contributions to the Federal Employees' Retirement System (FERS) for those Federal civilian employees hired after December 31, 1986, or electing to switch from CSRS to FERS prior to January 1, 1988 . *

Object
Subclass-
ification

Description

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| * 121M | <u>Retirement - Federal Employees' Retirement System (FERS) - Special Class.</u> Government contributions to the Federal Employees' Retirement System (FERS) fund for special class employees. This class includes law enforcement officers, fire fighters, air traffic controllers, and other hazardous duty personnel. |
| 121N | <u>Retirement - Federal Employees' Retirement System (FERS) - Thrift Savings Plan.</u> Contributions (automatic and matching) to the Thrift Savings Plan for Federal civilian employees enrolled in the Federal Employees' Retirement System (FERS) (non-special and special class). |
| 121P | <u>Uniform Allowances.</u> Cash allowances to civilian employees for uniforms. |
| 121Q | <u>Quarters Deductions.</u> Deductions from employees' regular pay for the value of living quarters provided by the Government. |
| 121R | <u>Payroll Deductions - Meals and Lodgings Furnished.</u> Deductions from employees' regular pay for the value of meals and temporary lodgings provided by the Government. |
| 121T | <u>Fare Subsidy - Civilian.</u> Tokens, fare cards, etc., purchased by FAA in support of the fare subsidy program. |
| 121U | <u>Retention Allowance.</u> Compensation of up to 25% of basic pay (excluding comparability pay) to retain employees. |
| 121V | <u>Recruitment and Relocation Bonus.</u> Bonus of up to 25% of annual base pay (excluding comparability pay) to new hire or relocating employee. |
| 1210 | <u>Permanent Change of Station (PCS) - Sale of Residence.</u> Includes reimbursements to employees for broker's fees, real estate commissions, appraisal, advertising, selling, legal, and other allowable expenses incurred when selling a residence in conjunction with a permanent change-of-station transfer. |
| 1211 | <u>Permanent Change of Station (PCS) - Miscellaneous.</u> Reimbursement of miscellaneous expenses associated with a permanent change-of-station transfer. |
| 1212 | <u>Permanent Change of Station (PCS) - Temporary Subsistence.</u> Reimbursement of permanent change-of-station subsistence and lodging expenses for employees and their immediate family for a period in increments of 30 consecutive days. Temporary subsistence is limited to a maximum of 120 days. |

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Object Subclass- ification	Description
* 1213	<u>Permanent Change of Station (PCS) - Withholding Income Tax Allowances.</u> The withholding tax allowance covers the employee's 20 percent Federal income tax withholding liability on covered taxable reimbursements. Authorized reimbursements of additional Federal, State and local income taxes incurred by transferred employees as a result of their Relocation Income Tax Allowance (RITA).
1214	<u>Permanent Change of Station (PCS) - Relocation- Services Reimbursed.</u> Reimbursements to a third party for services such as home purchase, home sale assistance plan, property rental agreement, property management, home finding service, rental assistance program, and mortgage financing.
1215	<u>Permanent Change of Station (PCS) - Purchase of Residence.</u> Includes reimbursements to employees for broker's fees, real estate commissions, appraisal, legal, and other allowable expenses incurred when purchasing a residence in conjunction with a permanent change-of-station transfer.
1216	<u>Cost of Living Allowances - Nonforeign.</u> Cost of living allowances for Alaska, Hawaii, and Puerto Rico.
1217	<u>Federal Employees' Compensation Act.</u> Charges from the Office of Worker's Compensation of the Department of Labor for injuries and deaths of employees under the Federal Employees' Compensation Act.
1219	<u>Federal Insurance Contributions Act (FICA) Taxes.</u> Employers contribution to the Social Security Old Age Survivors Disability Health Insurance (OASDHI) system.
1224	<u>Overseas Allowances.</u> Cost-of-living allowances paid to employees stationed in a foreign area, quarters allowances, transfer allowances, separate maintenance allowances, and educational allowances.
1299	<u>Late Payment Interest Penalty - Personnel Benefits.</u> Late payment charges in connection with personnel benefits. It represents payments to employees and others for interest penalties if benefit payments have been delayed by the Government.

*

Object
Subclass-
ification

Description

- * **13. BENEFITS FOR FORMER PERSONNEL.** This category includes pensions, annuities, or other benefits due to former employees or their survivors based (at least in part) on the length of their services to the Government, other than benefits paid **from** funds financed **from** employer and/or employee contributions and premiums, and payments to funds which provide benefits to former employees.

1301 Severance Pay. Payments made to former employees for severance pay.

1302 Unemployment Compensation - WCF. Charges by the Department of Labor for unemployment compensation payments to former employees. Unemployment compensation costs are billed through the **OST** Working Capital Fund.

1399 Late Payment Interest Penalty - Former Personnel Benefits. Late payment charges in connection with former personnel benefits. It represents payments to employees and others for interest penalties if benefit payments have been delayed by the Government.

21. TRAVEL AND TRANSPORTATION OF PERSONS. This category includes transportation of Government employees or others, their per diem allowances while in an authorized travel status, and other expenses incidental to travel which are to be paid by the Government either directly or by reimbursing the traveler as authorized by **the travel** regulations. It consists of both (a) travel away from official stations and (b) local travel and transportation of persons in and around the official station of an employee. There is also included under this category rental of all passenger vehicles.

2100 Continental United States Travel - Site Visit. Travel to a particular site in order to personally perform operational or managerial activities (e.g., to oversee program activities, grant operations, or management activities for internal control purposes; carry out an audit, inspection, or repair activity; conduct negotiations; provide instructions; or provide technical assistance).

2101 Continental United States Travel - Information Meeting. Travel to attend a meeting to discuss general agency operations, review status reports, or discuss topics of general interest. If a site visit was conducted as part of the same trip, consider the entire trip to be for the purpose of a site visit.

2102 Continental United States Travel - Speech or Presentation. Travel to make a speech or a presentation, deliver a paper, or otherwise take part in a formal program other than a training course.

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Object Subclass- ification	Description
* 2103	<u>Continental United States Travel - Conference Attendance</u> . Travel to attend a conference, convention, seminar, or symposium for purposes of observation or education only, with no formal role in the proceedings.
2104	<u>Continental United States Travel - Relocation of Employees (Permanent Change of Station)</u> travel entitlements for the employee and his/her immediate family while traveling from one official duty station to another (same as a permanent change of station or PCS move). Includes travel entitlements for new political appointees. Does not include travel for other new appointees when they are first authorized relocation allowances for reporting to their first duty station.
2105	<u>Continental United States Travel - Relocation - Travel to Seek Residence</u> Includes travel entitlements for advance round trip of the employee and his/her spouse when seeking a residence at a new official duty station in the continental United States.
2106	<u>Nonforeign United States Travel - Relocation - Travel to Seek Residence</u> Includes travel entitlements for advance round trip of the employee and his/her spouse when seeking residence at a new official duty station in Alaska, Hawaii, or Puerto Rico.
2107	<u>Continental United States Travel - Special Mission Travel</u> . Travel to carry out a special agency mission; e.g., move noncombat military units, provide security to a person or a shipment (such as a diplomatic pouch), move witnesses from residence to other locations, and travel by Federal beneficiaries and other nonemployees.
2108	<u>Continental United States Travel - Emergency Travel</u> . Travel to return an employee from a temporary assignment location at Government expense to his/her designated post of duty or home, or other alternate location, where he/she would normally be present to take care of the emergency situation if the Government had not directed or assigned the employee to another location to perform official business.
2109	<u>Continental United States Travel - Other Travel</u> . All travel performed for purposes which are not included in one of the other listed categories. *

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- * 211A Continental United States Travel - Travel Expenses for Interviewees. Includes **pre-employment** travel expenses for interviewees being considered for employment, when deemed to be appropriate by the agency.

- 211B Continental United States Travel - Relocation of New Appointees and Student Trainees. Includes travel entitlements for new appointees, including immediate **family**, and student trainees upon college work completion when reporting to their first duty station, when deemed to be appropriate by the agency.

- 2110 Overseas Travel - Site Visit. Travel to a particular site in order to personally perform operational or managerial activities (e.g., to oversee program activities, grant operations, or management activities for internal control purposes; carry out an audit, inspection, or repair activity; conduct negotiations; provide instructions; or provide technical assistance).

- 2111 Overseas Travel - Information Meeting. Travel to attend a meeting to discuss general agency operations, review status reports, or discuss topics of general interest. If a site visit was conducted as part of the same trip, consider the entire trip to be for the purpose of a site visit.

- 2112 Overseas Travel - Speech or Presentation. Travel to make a speech or a presentation, deliver a paper, or otherwise take part in a formal program other than a training course.

- 2113 Overseas Travel - Conference Attendance. Travel to attend a conference, convention, seminar, or symposium for purposes of observation or education only, with no formal role in the proceedings.

- 2114 Overseas Travel - Relocation (Permanent **Change** of Station). Includes travel entitlements for the employee and his/her immediate **family** while traveling from one official duty station to another (same as a permanent change of station or PCS move). This includes new appointees when they are first authorized relocation allowances for reporting to their first duty station.

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Object Subclass- ification	Description
* 2116	<u>Overseas Travel - Entitlement Travel.</u> Travel entitlements for which an employee (or dependent) may be eligible while serving at a duty station outside the continental United States; e.g., tour renewal agreement travel (for the purpose of taking leave between tours of duty) and educational travel. (This type of travel is normally performed in connection with a travel entitlement resulting from a change-of-station assignment or renewal of a tour of duty at duty stations located outside the continental United States.)
2117	<u>Overseas Travel - Special Mission Travel.</u> Travel to carry out a special agency mission; e.g., move noncombat military units, provide security to a person or a shipment (such as a diplomatic pouch), move witnesses from residence to other locations, and travel by Federal beneficiaries and other nonemployees.
2118	<u>Overseas Travel - Emergency Travel.</u> Travel to return an employee from a temporary assignment location at Government expense to his/her designated post of duty or home, or other alternate location, where he/she would normally be present to take care of the emergency situation if the Government had not directed or assigned the employee to another location to perform official business.
2119	<u>Overseas Travel - Other Travel.</u> All travel performed for purposes which are not included in one of the other listed categories.
2130	<u>Training Travel - Non-Government - Long-Term - College/Professional Assoc./Non-Profit.</u> Travel to attend training of more than 120 days provided by, in, or through a college, university, or other educational institution; a professional society or association; the USDA Graduate School <u>other</u> than from the Interagency Auditor Training Programs; State and local governments; foreign governments; or other non-profit organizations which do not have Federal government status.
2131	<u>Training Travel - Non-Government - Long-Term - Private/Other.</u> Travel to attend training of more than 120 days provided by, in, or through an individual contractor, commercial concern, or other private organization. This also includes individual vendors who may be affiliated with a university, but who are providing training as <u>private</u> persons.

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| * 2132 | <u>Training Travel - Non-Government - Short-Term - College/Professional Assoc./Non-Profit.</u> Travel to attend training of 120 days or less provided by, in, or through a college, university, or other educational institution; a professional society or association; the USDA Graduate School <u>other</u> than from the Interagency Auditor Training Programs; State and local governments; foreign governments; or other non-profit organizations which do not have Federal government status. |
| 2133 | <u>Training Travel - Non-Government - Short-Term - Private/Other.</u> Travel to attend training of 120 days or less provided by, in, or through an individual contractor, commercial concern, or other private organization. This also includes individual vendors who may be affiliated with a university, but who are providing training as <u>private</u> persons. |
| 2134 | <u>Training Travel - Government - Long-Term - Internal.</u> Travel to attend training of more than 120 days provided by, in, or through a Federal department, agency, or independent establishment for its own employees. A training instance is considered “internal,” or in-house, when agency instructors conduct the course; or the agency administers, hosts, sponsors, or coordinates the course for its own employees. For example, a course is considered internal if an individual from an interagency or non-Government facility provides a course on-site for the agency employees. |
| 2135 | <u>Training Travel - Government - Long-Term - Interagency/Interservice.</u> Travel to attend training of more than 120 days provided by, in, or through an interagency training activity, or by a Federal department, agency, service school, or independent establishment other than the one in which the trainee is currently employed. Major civilian interagency trainers include the Office of Personnel Management, the Federal Emergency Management Agency, the General Services Administration, the Justice Department’s Legal Education Institute, the Occupational Safety and Health Administration, the Federal Law Enforcement Training Center, the State Department’s Foreign Service Institute, and the Interagency Auditor Training Programs of the USDA. |

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* 2136	<u>Training Travel - Government - Short-Term - Internal.</u> Travel to attend training of 120 days or less provided by, in, or through a Federal department, agency, or independent establishment for its own employees. A training instance is considered “internal,” or in-house, when agency instructors conduct the course; or the agency administers, hosts, sponsors, or coordinates the course for its own employees. For example, a course is considered internal if an individual from an interagency or non-Government facility provides a course on-site for the agency employees.
2137	<u>Training Travel - Government - Short-Term - Interagency/Interservice.</u> Travel to attend training of 120 days or less provided by, in, or through an interagency training activity, or by a Federal department, agency, service school, or independent establishment other than the one in which the trainee is currently employed. Major civilian interagency trainers include the Office of Personnel Management, the Federal Emergency Management Agency, the General Services Administration, the Justice Department’s Legal Education Institute, the Occupational Safety and Health Administration, the Federal Law Enforcement Training Center, the State Department’s Foreign Service Institute, and the Interagency Auditor Training Programs of the USDA.
2170	<u>Lease of Aircraft.</u> Payments to commercial vendors for lease of aircraft to transport people.
2171	<u>Rental of Motor Vehicles. Government.</u> Payments to other Federal agencies for use of Government passenger vehicles.
2172	<u>Rental of Motor Vehicles. Commercial.</u> Payments to non-federal sources for lease of passenger vehicles.
2197	<u>Lost Discounts - Travel.</u> Represents the amount of cash discounts lost related to travel of persons.
2198	<u>Discounts Not Cost Effective - Travel.</u> Represents the amount of cash discounts not taken, related to travel of persons, because it was not cost effective to do so. *

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- * 2199 Late **Payment Interest Penalty** - Travel. Payments for interest penalties or late payments related to travel of persons.

22. TRANSPORTATION OF THINGS. This category includes charges for the transportation of things (including animals) and for the care of such things while in the process of being transported. It includes postage used in parcel post, rental of trucks and other transportation equipment, and reimbursements to Government personnel for the authorized movement of household effects or house trailers. Transportation paid by a vendor is excluded regardless of whether or not the cost thereof is itemized in the bill for the commodities sold.

- 2201 Mail & Messenger Services - Freight. Payments to commercial services for providing mail, messenger, and express services for packages and freight.
- 2202 Mail & Messenger Services - Freight - **WCF**. Payments to the **OST** Working Capital Fund for providing mail, messenger, and express services for packages and freight.
- 2204 Rental - Trucks & Other Equipment. Payments for rental of trucks and other transportation equipment, including interagency motorpool services, for transportation of things not classified elsewhere.
- 2210 Transportation of Automatic Data Processing (**ADP**) Equipment. Charges for transportation of **ADP** hardware and software.
- 2211 Transportation of Government Property. Charges for transportation of Government supplies and equipment, excluding exhibits.
- 2212 Transportation of Government Exhibits. Charges for transportation of Government exhibits.
- 222A Transportation of Household Goods for New Appointees and Student Trainees. Charges for transportation of the household goods and personal effects (including mobile home) of new appointees and student trainees upon college work completion when reporting to their first duty station, when deemed appropriate by the agency. Amounts paid may be based on the actual expense or commuted rate system, as determined by the Transportation Officer. Excludes storage of household goods.

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Object Subclass- ification	Description
* 2221	<u>Transportation of Household Goods for Employees.</u> Charges for transportation of the household goods and personal effects (including mobile home) of employees (including new political appointees), in connection with a change of official station. Amounts paid may be based on the actual expense or commuted rate system, as determined by the Transportation Officer. Excludes storage of household goods.
2222	<u>Transportation of Privately-Owned Vehicles.</u> Charges for transportation of employees' vehicles in connection with a change of official station.
2223	<u>Transportation of Things - Other.</u> Includes charges for transportation of things not otherwise classified.
2297	<u>Lost Discounts - Transportation.</u> Represents the amount of cash discounts lost related to transportation of things.
2298	<u>Discounts Not Cost Effective - Transportation.</u> Represents the amount of cash discounts not taken, related to transportation of things, because it was not cost effective to do so.
2299	<u>Late Payment Interest Penalty - Transportation.</u> Payments for interest penalties on late payments related to transportation of things.
23. <u>RENT, COMMUNICATIONS. AND UTILITIES.</u> This object class consists of all charges for rents (excluding transportation equipment), communications, and utility services.	
2311	<u>Land Rental - GSA.</u> Rental of land from GSA for technical or administrative use.
2312	<u>Leased Housing, Maintenance, & Utilities - GSA.</u> Payments to GSA for rental of family housing for Government personnel detailed to an Operating Administration, including utilities and maintenance costs when not included in the terms of the lease.
2313	<u>Office Space - Regions/Field Offices - GSA.</u> Rental of general purpose office buildings and space from GSA for Regions and Field Offices. Includes rental of facilities for public hearings or depositions.

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- * 2314 Office Space - Headquarters - GSA Rental of general purpose office buildings and space from GSA at an Operating Administration's Headquarters, costs of which are not billed through the **OST** Working Capital Fund. Includes rental of facilities for public hearings or depositions.
- 2315 Office Space - Headquarters - GSA - WCF. Rental of general purpose office buildings and space **from** GSA for the Headquarters unit of an Operating Administration, including rental of facilities for public hearings or depositions. Rental payments to GSA are billed through the **OST** Working Capital Fund.
- 2316 Warehouse & Storage Space. Rental of buildings or space in buildings from GSA principally for the storage and/or assembly of material or equipment. Also includes rental of parking spaces for Government vehicles.
- 2319 Other Space - GSA. Rental payments to GSA for other space not classified elsewhere.
- 2321 Land Rental - Other Than GSA. Rental of land from sources other than GSA for technical or administrative use.
- 2322 Leased Housing, Maintenance, & Utilities - Other Than GSA. Rental of family housing from sources other than GSA for rental of family housing for Government personnel detailed to an Operating Administration, including utilities and maintenance costs when not included in the terms of the lease.
- 2323 Office Space - Regions/Field Offices - Other than GSA. Rental of general purpose office buildings and space from sources other than GSA for Regions and Field Offices. Includes rental of facilities for public hearings or depositions.
- 2324 Office Space - Headquarters - Other than GSA. Rental of general purpose office buildings and space **from** sources other than GSA for the Headquarters unit of an Operating Administration. Includes rental payments (other than GSA) billed through the **OST** Working Capital Fund. Includes rental of facilities for public hearings or depositions.
- 2325 Garage Space. Rental payments to sources other than GSA for garage space for Government vehicles.

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Object Subclass- ification	Description
* 2326	<u>Rental of Building - Technical - Other Than GSA.</u> Rental of buildings or space in buildings for technical use from sources other than GSA.
2329	<u>Other Real Property.</u> Rental from sources other than GSA of other real property such as wharfs, rights of way, moorings, or docks.
233A	<u>Other Communication Services.</u> Payments for any other communications services not classified elsewhere.
233B	<u>Rental - Automatic Data Processing (ADP) Equipment.</u> Rental of data processing hardware and software used for both administrative and technical purposes. Includes payments under lease-purchase agreements prior to the time title is acquired.
233C	<u>Rental - Automatic Data Processing (ADP) Terminals & Other Peripherals.</u> Rental of data processing terminals and other related peripheral equipment.
233D	<u>Rental - Data Communications Equipment.</u> Rental of data communications equipment for use by the Transportation Computer Center or others.
233E	<u>Rental - Duplicating Equipment.</u> Payments for commercial rental of duplicating equipment. Additional costs for copy charges are also included in this subobject class. Maintenance or service charges for rented duplicating equipment is also included.
233F	<u>Rental - Telephone Equipment.</u> Payments for rental of telephone equipment and systems.
233G	<u>Rental - Word Processors.</u> Payments for rental of word processing equipment.
233H	<u>Rental - Other Equipment.</u> Payments for rental of equipment not classified elsewhere.
233I	<u>Rental - Furniture.</u> Payment for rental of furniture for leased Government housing or for offices (when not included in the lease).

Object Subclass- ification	Description
* 233J	<u>Telecommunications - Federal Telecommunications System (FTS) - WCF.</u> Payments to GSA for FTS services provided through the OST Working Capital Fund.
233K	<u>Telecommunications Services - Department of Transportation (DOT).</u> Payments to DOT agencies for telecommunications services.
233L	<u>Telecommunications Services - Department of Defense (DOD).</u> Payments to DOD for telecommunications services.
233M	<u>Telecommunications Services - Other Government Agencies (OGA).</u> Payments to other Government Agencies for telecommunications services.
233N	<u>Telegraph & Teletype.</u> Payments for telegraph and teletype services.
233P	<u>Utilities - Coal.</u> Payment for coal, when billed separately from rent.
233Q	<u>Utilities - Liquefied Petroleum Gas or Propane.</u> Payment for liquefied petroleum gas or propane, when billed separately from rent.
233R	<u>Utilities - Natural Gas.</u> Payment for natural gas, when billed separately from rent.
233T	<u>Utilities - Electricity.</u> Payment for electricity, when billed separately from rent.
233U	<u>Utilities - Water & Sewer.</u> Payment for water and sewer, when billed separately from rent.
233V	<u>Utilities - Other.</u> Payment for other utilities, exclusive of transportation and communication services, when billed separately from rent.
233W	<u>Telephone Answering Services.</u> Payment for charges for voice mail and other answering services.
2331	<u>Leased Data Telecommunications Equipment.</u> Basic lease and extra use charges (including maintenance if part of the contract) for all directly leased telecommunications equipment such as teletypes and telecommunications modems used for the transmission of digital signals.

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Object Subclass- ification	Description
* 2332	<u>Leased Data Telecommunications Lines.</u> Costs of leases for all directly-leased telecommunications lines.
2333	<u>Leased Telephone Equipment.</u> Basic lease and extra use charges (including maintenance if part of the rental contract) for all directly leased telephone equipment used for the transmission of voice or similar analog signals.
2334	<u>Leased Radio Equipment.</u> Basic lease and extra use charges (including maintenance if part of the rental contract) for all directly-leased telecommunications equipment other than telephone used for the transmission of voice or similar analog signals.
2335	<u>Local Telephone & Switchboard Services.</u> Charges for telephone and switchboard services and installation, not provided through the OST Working Capital Fund.
2336	<u>Local Telephone & Switchboard Services - WCF.</u> Payment for telephone and switchboard services and installation charges provided through the OST Working Capital Fund.
2337	<u>Long-Distance Telephone Long-Distance Telephone.</u> Commercial toll calls and for GSA charges for intercity FTS calls where separately billed, such as in the case of FTS calls to/from Alaska, Hawaii, etc. Includes leases for full-time lines connecting FAA towers, communication centers, etc., for Instrument Flight Rule (IFR) flow control.
2338	<u>Mail & Messenger Services - Postage.</u> Payments for the costs of mail and messenger service not provided through the OST Working Capital Fund. It includes payments to the Postal Service (except Parcel Post) and express mail service for letters (excludes express mail service for freight).
2339	<u>Mail & Messenger Services - Postage - WCF.</u> Payments for mail and messenger service provided through the OST Working Capital Fund. It includes payments for Postal Service (except Parcel Post) and express mail service for letters (excludes express mail service for freight).

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| * 2397 | <u>Lost Discounts - Rent, Communications, & Utilities.</u> Represents the amount of cash discounts lost related to rent, communications, utilities, or miscellaneous costs. |
| 2398 | <u>Discounts Not Cost Effective - Rent, Communications, & Utilities.</u> Represents the amount of cash discounts not taken, related to rent, communications, utilities, or miscellaneous costs, because it was not cost effective to do so. |
| 2399 | <u>Late Payment Interest Penalty - Rent, Communications, & Utilities.</u> Payments for interest penalties on late payments related to rent, communications, utilities, or miscellaneous costs. |

24. PRINTING AND REPRODUCTION SERVICES. This category includes all printing (and related composition and binding operations) and reproduction performed by other Government agencies on a reimbursable basis or by commercial contractors. Included are all common processes of duplicating and printing, and all still photographic services (including camera work, developing and processing services, and all microfilming services). Also included are printed envelopes and letterheads, Government Standard Forms (when specially printed or assembled to order), and nonstocked printed material, such as Budget Message of the President, Congressional bills and hearing transcripts, etc.

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| 2401 | <u>Duplicating; and Binding.</u> Includes material produced by use of stencils, masters, and direct-image plates which are reproduced by office-type machines not operated in connection with authorized printing plants. |
| 2402 | <u>Visuals & Graphic Services.</u> Design and layout of publications, exhibits, posters, illustrations, charts, diagrams, awards, and other visuals and graphic services not provided through the OST Working Capital Fund. |
| 2403 | <u>Visuals & Graphic Services - WCF.</u> Design and layout of publications, exhibits, posters, illustrations, charts, diagrams, awards, and other visuals and graphic services provided through the OST Working Capital Fund. |
| 2404 | <u>Hot Copy Services.</u> Charges for in-house photocopying services not provided through the OST Working Capital Fund. |

Object Subclass- ification	Description
* 2405	<u>Hot Copy Services - WCF.</u> Charges for in-house photocopying services provided through the OST Working Capital Fund.
2406	<u>Microfilm.</u> Payments for the production of all microfilm and microfilm services.
2407	<u>Photography.</u> All photographic services, including camera work, developing, and processing not provided through the OST Working Capital Fund.
2408	<u>Photography - WCF.</u> All photographic services, including camera work, developing, and processing provided through the OST Working Capital Fund.
2409	<u>Printing & Reproduction.</u> All printing (including composition, presswork, and binding), duplicating, automatic photocopying services, dialzo or blueprint reproduction, and other nonautomatic copying not provided through the OST Working Capital Fund.
2410	<u>Printing & Reproduction - WCF.</u> All printing (including composition, presswork, and binding), duplicating, automatic photocopying services, dialzo or blueprint reproduction, and other nonautomatic copying provided through the OST Working Capital Fund.
2411	<u>Printing & Reproduction - Training.</u> Expenses for printing training manuals, curriculum materials, training aids, correspondence courses, test materials, and servicewide exams selection and classification tests.
2497	<u>Lost Discounts - Printing & Reproduction.</u> Represents the amount of cash discounts lost related to printing and reproduction.
2498	<u>Discounts Not Cost Effective - Printing & Reproduction.</u> Represents the amount of cash discounts not taken, related to printing and reproduction, because it was not cost effective to do so.
2499	<u>Late Payment Interest Penalty - Printing & Reproduction.</u> Payments for interest penalties on late payments related to printing and reproduction. *

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- * **25. OTHER SERVICES.** This category includes all contractual services not otherwise classified. Supplies and materials furnished by the contractor in connection with such services are included even though they may be separately itemized on the voucher. Charges for services in connection with initial installation of equipment, when performed by the vendor, shall be considered part of the purchase price of the equipment.

- 250B** Automatic Data Processing (ADP) Transportation Computer Center - WCF.
Charges for use of Transportation Computer Center services provided through the **OST** Working Capital Fund.
- 250C** Central Employment Information Office - WCF. Payment for services performed by the Central Employment Information Office provided through the **OST** Working Capital Fund.
- 250D** Day Care Center - WCF. Payment for special costs of the Day Care Center provided through the **OST** Working Capital Fund.
- 250E** DOT Day Care Policy - WCF. Payment for the costs of the DOT Day Care Policy Office provided through the **OST** Working Capital Fund.
- 250F** Departmental Accounting & Financial Information System (DAFIS) Operations - WCF. Payment for the operating costs of the Departmental Accounting & Financial Information System (DAFIS) provided through the **OST** Working Capital Fund.
- 250G** Distribution - Initial - WCF. Payment for the costs of initial distribution services provided through the **OST** Working Capital Fund.
- 250H** Distribution - Subsequent - WCF. Payment for the costs of subsequent distribution services provided through the **OST** Working Capital Fund.
- 250I** Executive Protection - WCF. Payment for the costs of executive protection services provided through the **OST** Working Capital Fund.
- 250J** Facilities Management Services - WCF. Payment for facility management services provided through the **OST** Working Capital Fund. *

Object Subclass- ification	Description
* 250K	<u>Headquarters Space Consolidation Team - WCF</u> . Payment for costs associated with the Headquarters Space Consolidation Team provided through the OST Working Capital Fund.
250L	<u>Health & Fitness - WCF</u> . Payment for health and fitness center services provided through the OST Working Capital Fund.
250M	<u>Imprest Fund - WCF</u> . Payment for the costs of imprest fund services provided through the OST Working Capital Fund.
250N	<u>Infant Care Center - WCF</u> . Payment for special costs of the Infant Care Center provided through the OST Working Capital Fund.
250P	<u>Library & Lexis - WCF</u> . Payment for library and library-related services provided through the OST Working Capital Fund.
250Q	<u>Occupational Safety and Health Services - WCF</u> . Payment for costs of occupational safety and health services provided through the OST Working Capital Fund.
250R	<u>Parking Management - WCF</u> . Payment for parking management services provided through the OST Working Capital Fund.
250T	<u>Passports & Visas - WCF</u> . Payment for the costs of passport and visa services provided through the OST Working Capital Fund.
250U	<u>Satellite Copiers - WCF</u> . Payment for the costs associated with satellite copiers (formerly copy management) provided through the OST Working Capital Fund.
250V	<u>Shuttle Bus - WCF</u> . Payment for the costs of shuttle bus services provided through the OST Working Capital Fund.
250W	<u>Typography - WCF</u> . Payment for the costs of typography services provided through the OST Working Capital Fund.
250X	<u>Uniform Procurement Management System (UPMS) - WCF</u> . Payment for the operating costs of the Uniform Procurement Management System provided through the OST Working Capital Fund. *

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| * 250Y | <u>Warehousing Services - WCF</u> . Payment for warehousing services provided through the OST Working Capital Fund. |
| 250Z | <u>Other Services - WCF</u> . Payment to the OST Working Capital Fund for services not classified elsewhere. |
| 2505 | <u>Aircraft Engines, Accessories, and Equipment</u> . Materials, services, and supplies for overhaul, exchange, alteration, or modification of aircraft at commercial overhaul facilities, or other Government agencies. Includes aircraft engines requisitioned from inventory for installation in aircraft. |
| 2506 | <u>Aircraft Simulator Rental</u> . Rental of aircraft training simulator machines. |
| 2507 | <u>Aeronautical Charting and Surveys by NOAA</u> . Aeronautical charting services and airport and airway obstruction surveys conducted by the National Oceanographic and Atmospheric Administration. |
| 2508 | <u>Audio-Visual Services</u> . Payments for illustrating and producing audio-visual materials not covered in object class 24.0 . |
| 2509 | <u>Aviation Program - Other</u> . Other services, including design studies, evaluation, dynamic testing of components and structures, technical representative services, computerized maintenance programs, and aircraft storage not included in other subobject classes. |
| 251E | <u>Consulting Service - Management and Professional Support Services</u> . Charges for contractual services that provide assistance, advice, or training for the efficient and effective management and operations of organizations, activities (including management and support services for research and development activities), or systems. These services are normally closely related to the basic responsibilities and mission of the agency contracting for the services. Includes efforts that support or contribute to improved organization of program management, logistics, management, project monitoring and reporting, data collection, budgeting, accounting, auditing, and administrative/technical support for conferences and training programs. |

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Object Subclass- ification	Description
* 251F	<u>Consulting Service - Studies, Analyses, and Evaluations.</u> Charges for contractual services that provide organized, analytic assessments/evaluations in support of policy development, decision-making, management, or administration. Includes studies in support of research and development activities. Also includes charges for models, methodologies, and related software supporting studies, analyses, or evaluations.
251G	<u>Consulting Service - Engineering and Technical Services.</u> Charges for contractual services used to support the program office during the acquisition cycle by providing such services as systems engineering and technical direction to ensure the effective operation and maintenance of a major system as defined in OMB Circular A-109 . Excludes routine engineering services.
252B	<u>Automatic Data Processing (ADP) Contract Support Services.</u> Payments for ADP contract services for maintenance and modifications and other services not classified elsewhere.
252C	<u>Automatic Data Processing (ADP) Custom Software.</u> Charges for contracts covering development of software of \$25,000 or less. Excludes custom software classified in object class 3 1 .0.
252D	<u>Automatic Data Processing (ADP) Systems Analysis & Programming.</u> Payments for ADP contract services for systems analysis and programming.
252E	<u>Automatic Data Processing (ADP) Time-Sharing Services.</u> Charges for use of commercial Time-Share ADP services.
252H	<u>Chauffeur Services.</u> Costs of chauffeur services not provided through the OST Working Capital Fund.
252J	<u>Chauffeur Services - WCF.</u> Costs of chauffeur services provided through the OST Working Capital Fund.
252K	<u>Computer Resources Nucleus (CORN) Automatic Data Processing (ADP) Timesharing Services.</u> Computer usage covered by the CORN contract that is charged directly to the users and/or organization of the CORN facility.
252L	<u>Computer Resources Nucleus (CORN) - Other Services.</u> All services other than computer usage (e.g., training, programming, software development and design) covered by the CORN contract.

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- * 2521 Contractual Services - Department of Defense (DOD). Contractual services for services arranged between Operating Administrations and various DOD agencies. Includes charges by Defense Communications Audit Agency (**DCAA**) for audit services.
- 2522 Contractual Services - Other Government Agencies. Includes services provided by other Governmental agencies through reimbursable agreements. Includes charges by other agencies for audit services.
- 2523 Contractual Services - Other. Includes miscellaneous contractual services, including film production and distribution, exhibit construction and display, stenographic and typing services, linen and towel services, and other contractual services not classified elsewhere.
- 2524 Custodial Services. **Services** for janitorial, trash removal, snow removal, and similar services.
- 2525 Debt Collection Costs. Services and legal fees for collecting debts owed to the Government.
- 2526 Engineering/Technical Services. Services for engineering or technical studies. Includes architectural engineering and design work.
- 2527 Environmental Compliance Program Services. Services performed by commercial concerns, other Government agencies, and at **USCG** industrial facilities for efforts to bring Government *facilities into compliance with the Clean Air, the Clean Water, the Safe Drinking Water, the Resource Conservation and Recovery, the Toxic Substance Control, the Solid Waste Disposal, and the Comprehensive Environmental Response, Compensation, and Liability Acts.
- 2528 Flight Training - Proficiency. Contractual services to maintain flying proficiency as required in the performance of duty.
- 2529 Food Services. Payments for services related to providing cafeterias and dining facilities.

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Object Subclass- ification	Description
* 2530	<u>Guard Services.</u> Cost of guard services (other than accident investigation), required to maintain protection of Government employees and property, which are not provided through the OST Working Capital Fund.
2531	<u>Guard Services - WCF.</u> Cost of guard services (other than accident investigation), required to maintain protection of Government employees and property, which are provided through the OST Working Capital Fund.
2532	<u>Maintenance & Repair - Aircraft & Equipment.</u> Payment of services for maintenance and repair to aircraft, aircraft accessories, aircraft-related equipment, and ground-handling equipment.
2533	<u>Maintenance & Repair - Air Traffic Control (ATC) Towers.</u> Payments for services to repair and maintain FAA Air Traffic Control Towers. Includes maintenance costs of certain ATC towers and related facilities where maintenance is performed by other than Federal employees or the military.
2534	<u>Maintenance & Repair - Automatic Data Processing: (ADP) Equipment.</u> Payment of services for repair and maintenance of Government-owned hardware and software.
2535	<u>Maintenance & Repair - Buildings & Grounds.</u> Repair, alterations, and maintenance service for technical and administrative buildings (and grounds), such as office space, parking lots, conference and training space, employee housing, etc. Includes services involving groundskeeping activities such as snow removal, mowing, etc. Also includes contractual expenses for interior rearrangements, relocation of walls, and other modifications of interior space.
2537	<u>Maintenance & Repair - Electronic Equipment.</u> Routine services for maintenance and repair of all electronic equipment.
2538	<u>Maintenance & Repair - Office Furniture & Equipment.</u> Repair and maintenance of office machines, furniture, copying machines, printing and duplicating equipment (including automatic photocopying machines), equipment used in distribution and mail operations, and photographic, audio, or visual equipment. *

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Description

- * 2539 Maintenance & Repair - Operating Equipment - Technical. Repair and maintenance of technical operating equipment such as electronic, testing, laboratory, and diagnostic equipment. Includes equipment such as closed-circuit TV systems and microwave equipment.

- 254R Other Services - General Agent. Costs that do not fall within other categories when managed by a General Agent.

- 2542 Maintenance & Repair - Telecommunications Systems. Repair and maintenance of telecommunications systems and equipment.

- 2543 Maintenance & Repair - Vehicles & Heavy Equipment. Includes payment for repair and maintenance of automobiles, operating equipment, and heavy machinery; lubricants, assemblies, repair parts, materials, supplies, oil, etc., even though separately itemized on the voucher. Also includes tire repair.

- 2546 Operation of Facilities. Contractual operation of facilities other than food, health, and services classified elsewhere.

- 2547 Operations of Contract Air Traffic Control (ATC) Towers. Contractual operation of Air Traffic Control Towers. Includes the operations costs of certain ATC towers and related facilities where operations are performed by other than Federal employees or the military.

- 255A Storage Of Household Goods for New Appointees and Student Trainees - Temporary. Contractual temporary storage of household goods and personal effects of new appointees and student trainees upon college work completion when reporting to their first duty station, when deemed appropriate by the agency. Amounts paid may be based on the actual expense or commuted rate system, as determined by the Transportation Officer.

- 255B Storage Of Household Goods for Employees - Temporary. Contractual temporary storage of household goods and personal effects of employees (including new political appointees) in connection with a change of official station within and outside the continental United States. Amounts paid may be based on the actual expense or commuted rate system, as determined by the Transportation Officer. *

Object Subclass- ification	Description
* 255C	<u>Storage of Household Goods Related to Permanent Change of Station (PCS) - Nontemporary</u> Contractual storage of household goods and personal effects in connection with job assignments within and outside the continental United States, whether based on the actual expense or commuted rate system when the employee is provided furnished quarters.
255D	<u>Material Handling and Warehouse Services.</u> Payments for material handling and warehouse services.
255E	<u>Technical Documentation, Graphic Art, and Library Services.</u> Payments for non-audiovisual technical documentation, graphic art, and library services.
255F	<u>Technical Services - Other.</u> Payments for technical services in direct support of a program task. Includes contracts that result in delivery of technical reports or other technical documents, custom or one-of-kind experimental hardware, software , engineering, fabrication or testing of a research and development nature.
2550	<u>Routine Inspection & Repairs.</u> Routine inspection and repairs of aircraft and vessels, equipment, and related navigational and electronic equipment associated with line maintenance functions. Repairs should be minor repairs, otherwise the maintenance and repair classifications should be used.
2551	<u>Security Investigations.</u> Payment for investigations of new hires, contractor, or other personnel requiring security clearance, not provided through the OST Working Capital Fund.
2552	<u>Security Investigations- WCF.</u> Payment for investigations of new hires, contractor, or other personnel requiring security clearance, provided through the OST Working Capital Fund.
2556	<u>Software Contracts (From TCC).</u> Payment of contracted software furnished by the Transportation Computer Center.
2557	<u>Substance Abuse Urinalysis Test Services.</u> Testing services for detecting the presence of drugs and other illegal substances.
2558	<u>Temporary Employees - Contract.</u> Services for short-term temporary employees typically secured through an employment agency. *

Object
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- * 2559 Training - Facilities. Payments for rental of conference rooms and related services in non-Government facilities, such as hotels and motels, for employee training sessions.
- 256A Training - Non-Government - Long-Term - College/Professional Assoc./Non-Profit. Costs relating to training of more than **120** days provided by, in, or through a college, university, or other educational institution; a professional society or association; the USDA Graduate School other than **from** the Interagency Auditor Training Programs; State and local governments; foreign governments; or other non-profit organizations which do not have Federal government status.
- 256B Training - Non-Government - Long-Term - Private/Other. Costs relating to training of more than **120** days provided by, in, or through an individual contractor, commercial concern, or other private organization. This also includes individual vendors who may be **affiliated** with a university, but who are providing training as private persons.
- 256C Training - Non-Government - Short-Term - College/Professional Assoc./Non-Profit. Costs relating to training of **120** days or less provided by, in, or through a college, university, or other educational institution; a professional society or association; the USDA Graduate School other than from the Interagency Auditor Training Programs; State and local governments; foreign governments; or other non-profit organizations which do not have Federal government status.
- 256D Training - Non-Government - Short-Term - Private/Other. Costs relating to training of **120** days or less provided by, in, or through an individual contractor, commercial concern, or other private organization. This also includes individual vendors who may be **affiliated** with a university, but who are providing training as privates o n s .
- 256E Training - Government - Long-Term - Internal. Costs relating to training of more than **120** days provided by, in, or through a Federal department, agency, or independent establishment for its own employees. A training instance is considered "**internal**," or in-house, when agency instructors conduct the course; or the agency administers, hosts, sponsors, or coordinates the course for its own employees. For example, a course is considered internal if an individual from an interagency or non-Government facility provides a course on-site for the agency employees. *

Object Subclass- ification	Description
* 256F	<u>Training: - Government - Long-Term - Interagency/Interservice.</u> Costs relating to training of more than 120 days provided by, in, or through an interagency training activity, or by a Federal department, agency, service school, or independent establishment other than the one in which the trainee is currently employed. Major civilian interagency trainers include the Office of Personnel Management, the Federal Emergency Management Agency, the General Services Administration, the Justice Department's Legal Education Institute, the Occupational Safety and Health Administration, the Federal Law Enforcement Training Center, the State Department's Foreign Service Institute, and the Interagency Auditor Training Programs of the USDA.
256G	<u>Training - Government - Short-Term - Internal.</u> Costs relating to training of 120 days or less provided by, in, or through a Federal department, agency, or independent establishment for its own employees. A training instance is considered "internal," or in-house, when agency instructors conduct the course; or the agency administers, hosts, sponsors, or coordinates the course for its own employees. For example, a course is considered internal if an individual from an interagency or non-Government facility provides a course on-site for the agency employees.
256H	<u>Training - Government - Short-Term - Interagency/Interservice.</u> Costs relating to training of 120 days or less provided by, in, or through an interagency training activity, or by a Federal department, agency, service school, or independent establishment other than the one in which the trainee is currently employed. Major civilian interagency trainers include the Office of Personnel Management, the Federal Emergency Management Agency, the General Services Administration, the Justice Department's Legal Education Institute, the Occupational Safety and Health Administration, the Federal Law Enforcement Training Center, the State Department's Foreign Service Institute, and the Interagency Auditor Training Programs of the USDA.
2566	<u>Weather Observation Services.</u> Contract weather observation costs at towers, Flight Service Stations (FSS's), or other sites.
2592	<u>Federal Civilian Employee Medical Services.</u> Costs of job-related physical examinations for Federal civilian employees such as participation in Federal Employee Health Units and costs of all job-related mandatory medical monitoring.

Object Subclass- ification	Description
* 2593	<u>Alcohol Abuse Treatment (Non-Federal)</u> . Outpatient and inpatient alcohol abuse treatment.
2595	<u>Health Services</u> . Cost of health services not otherwise classified.
2596	<u>Other Services - Not Otherwise Classified</u> . All other services not previously defined, including both Federal and non-Federal sources.
2597	<u>Lost Discounts - Other Services</u> . Represents the amount of cash discounts lost related to other services.
2598	<u>Discounts Not Cost Effective - Other Services</u> . Represents the amount of cash discounts not taken, related to other services, because it was not cost effective to do so.
2599	<u>Late Payment Interest Penalty - Other Services</u> . Payments for interest penalties on late payments related to other services.
26. <u>SUPPLIES AND MATERIALS</u> . This category includes all commodities whether acquired by formal contract or other form of purchase (a) which are ordinarily consumed or expended within 1 year after they are put in use, (b) which are converted in the process of construction or manufacture, or (c) which are used to form a minor part of equipment or fixed property. Also included is other property of little monetary value which does not meet the criteria indicated.	
2605	<u>Aircraft Parts & Supplies</u> . Purchase of parts and supplies for routine inspection and repair and major modification and repair of aircraft, aircraft equipment, and related electronic equipment and which are not furnished by a contractor during maintenance or repair of the aircraft.
2607	<u>Automatic Data Processing (ADP) Software</u> . Purchase of off-the-shelf ADP software and licenses of \$25,000 or less.
2608	<u>Automatic Data Processing (ADP) Supplies</u> . Purchase of supplies specifically for use in ADP operations, such as tapes, discs, printer ribbons, and manuals.
2609	<u>Automotive Lubricants, Maintenance, & Supplies</u> . Purchase of supplies for maintenance and operation of general and special-purpose motor vehicles (e.g., spark plugs, grease, oil, tires, and antifreeze). *

Object Subclass- ification	Description
* 2610	<u>Avionic Supplies</u> . Purchase of avionic spare parts, supplies, and materials.
2611	<u>Buildings & Grounds Maintenance Supplies</u> . Purchase of supplies and materials to repair, maintain, and operate buildings, facilities, office space, parking lots, grounds, hangars, airports, etc. Includes such supplies as paint, lumber, hardware, parts, filters, solder, cleaners, fertilizer, hand and power tools, etc.
2617	<u>Electronic Supplies</u> . Purchase of supplies to maintain and repair electronic equipment.
2632	Energy - Aircraft Fuel & Oil - Other . Purchase of aviation gasoline and other fuel consumed by aircraft.
2633	Energy - Automotive Diesel Fuel s e l f u e l f o r u s e i n automobiles.
2634	<u>Energy - Automotive Gasoline</u> . Purchase of gasoline for operating automobiles.
2635	Energy - Generator Gasoline . Purchase of gasoline to operate generators at airway facilities and remote sites.
2636	<u>Energy - Liquefied Petroleum Gas</u> . Purchase of liquefied petroleum gas or propane for the operation of vehicles and materials-handling equipment.
2638	Energy - Petroleum Products . Gasoline, oil, propane, fuel for heating, acetylene gas, etc., used in the maintenance and operation of buildings, facilities, and installations.
2642	<u>Environmental Compliance Program - Supplies</u> . Purchases of supplies, materials, and spare parts for maintenance, installation, and replacement in efforts to bring Government facilities into compliance with various environmental laws.
2643	<u>Equipment Maintenance Materials</u> . Purchase of maintenance tools and certain replaceable items necessary for routine operations of equipment that must be available on site.
2644	<u>Eyeglasses</u> . Purchase of eyeglasses and safety eyeglasses. *

Object Subclass- ification	Description
* 2645	<u>Food Service Supplies</u> . Purchase of supplies to operate cafeterias and dining facilities.
2649	<u>Inventory - FAA Depot Stocked Items - Exchange & Repair (E & R)</u> . a 1 and equipment of a rotatable (repairable) nature which is procured by the Aeronautical Center for stock.
2650	<u>Inventory - FAA Depot Stocked Items - Non-Exchange & Repair (Non-E & R)</u> . Commodities of a supply nature (e.g., component parts, expendable items) which are procured by the Aeronautical Center for stock.
2651	<u>Inventor-v - FAA Depot Stocked Items - Special Exchange & Repair (E & R)</u> . a 1 and equipment of a rotatable (repairable) nature which is procured by the Aeronautical Center for stock in support of special program requirements.
2653	<u>Inventory - Nonstocked Direct Shipment Items</u> . Items not stocked in FAA Depot Warehouses but procured from the General Services Administration (GSA), the Department of Defense (DOD), other Government agencies, and commercial vendors for direct shipment to consumers.
2654	<u>Inventor-v - Supplies & Materials</u> . Purchase of supplies & materials for use in maintaining inventory. May be used by WCF for inventory stocks.
2655	<u>Laboratory, Scientific, & Testing Supplies</u> . Purchase of supplies and materials for research, laboratory, and testing activities.
2658	<u>Medical Supplies - Federal Sources</u> . All medical supplies and materials purchased from Federal sources.
2659	<u>Medical Supplies - Non-Federal, Contract Sources</u> . All medical supplies and materials purchased from non-Federal, contract sources.
2660	<u>Medical Supplies - Non-Federal, Non-Contract Sources</u> . All medical supplies and materials purchased from non-Federal, non-contract sources. *

Object Subclass- ification	Description
* 2662	<u>Office Supplies.</u> Purchase of pencils, paper, notebooks, pads, calendar pads, standard forms (except when printed or assembled by special order), unprinted envelopes, supplies for mail and copying machines, and other office supplies.
2664	<u>Periodicals. Newspapers. Pamphlets. & Documents.</u> Magazines, newspapers, manuals, technical reports, loose-leaf pamphlets, and documents when purchased as a stock item. Also includes books not purchased for permanent collection.
2665	<u>Pharmaceuticals - Federal Sources.</u> Pharmaceutical supplies and materials purchased from Federal sources.
2666	<u>Pharmaceuticals - Non-Federal. Contract Sources.</u> Pharmaceutical supplies and materials purchased from non-Federal, contract sources.
2667	<u>Pharmaceuticals - Non-Federal. Non-Contract Sources.</u> Pharmaceutical supplies and materials purchased from non-Federal, non-contract sources.
2668	<u>Photographic Supplies.</u> Purchase of supplies and materials for use in photographic operations.
2669	<u>Safety Supplies.</u> Purchase of safety devices and protective clothing, safety goggles, welding helmets, safety shoes, protective headgear, aural protectors, and related items.
2681	<u>Store Supplies - Commissary.</u> Commissary commodities purchased for resale.
2684	<u>Telecommunications & Telephone Supplies.</u> Purchase of supplies and materials for telecommunications systems. Includes jacks, headsets, connectors, peripheral devices, interconnecting cable, and wiring.
2686	<u>Training - Textbooks & Uniforms.</u> Purchase of textbooks and uniforms.
2687	<u>Training - Training Materials.</u> Purchase of course materials for undergraduate, postgraduate, or advanced training programs. Includes training aids and films or video tapes (any audio or video supplies exclusive of equipment or repair parts) used as training aids.

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Object Subclass- ification	Description
* 2696	<u>Other Supplies</u> . Other supplies and materials not otherwise classified.
2697	<u>Lost Discounts - Supplies</u> . Represents the amount of cash discounts lost related to supplies and materials.
2698	<u>Discounts Not Cost Effective - Supplies</u> . Represents the amount of cash discounts not taken, related to supplies and materials, because it was not cost effective to do so.
2699	<u>Late Payment Interest Penalty - Supplies</u> . Payments for interest penalties on late payments related to supplies and materials.

3 1. EQUIPMENT. This category includes personal property of a more or less durable nature which may be expected to have a period of service of a year or more after being put into use without material impairment of its physical conditions, and includes charges for services in connection with initial installation of equipment when performed under contract. This object class may consist of equipment that is not capitalized and equipment that is capitalized. It excludes commodities which are converted in the process of construction or manufacture, or which are used to form a minor part of equipment or fixed property.

3101	<u>Accident Investigation Equipment - Noncapitalized</u> . Purchase of equipment, used in the investigation of transportation accidents, which does not meet capitalization requirements.
3104	<u>Audio-Visual & Photographic Equipment - Noncapitalized</u> . Purchase of audio-visual and photographic equipment, which does not meet capitalization requirements.
3105	<u>Automatic Data Processing (ADP) Equipment - Noncapitalized</u> . Purchase of ADP equipment and hardware which do not meet capitalization requirements. Includes central processing units, printers, modems, data entry machines, and personal computers.
3108	<u>Electrical Materials - Noncapitalized</u> . Purchase of electrical materials which do not meet capitalization requirements.
3109	<u>Electronic Equipment - Noncapitalized</u> . Purchase of electronic equipment and systems which do not meet capitalization requirements.

Object Subclass- ification	Description
* 3110	<u>Environmental Compliance Program Equipment - Noncapitalized.</u> Equipment not meeting capitalization requirements which has been procured for efforts to bring Governmental facilities into compliance with various environmental laws.
3111	<u>Furniture and Office Equipment - Noncapitalized.</u> Purchase of desks, chairs, tables, mail room equipment, typewriters, business-use calculators, office copying equipment, filing, office supply and storage equipment which does not meet capitalization requirements.
3112	<u>Ground Support Equipment - Noncapitalized.</u> Equipment not meeting capitalization requirements which has been purchased for ground handling and support.
3113	<u>Household Furnishings and Equipment - Noncapitalized.</u> Purchase of household equipment and furnishings for use in Government-owned or Government-operated living quarters and which do not meet capitalization requirements.
3114	<u>Laboratory Equipment - Noncapitalized.</u> Purchase of equipment used in laboratories and which does not meet capitalization requirements. Excludes medical equipment.
3115	<u>Machinery - Noncapitalized.</u> Purchase of engines, generators, manufacturing machinery, transformers, ship equipment, pumps, and other production and construction machinery which does not meet capitalization requirements.
3117	<u>Medical Equipment - Noncapitalized.</u> All medical or dental equipment purchased which does not meet capitalization requirements. May include beds, chairs, refrigerators, medical and surgical instruments, and laboratory/clinical examination equipment used in the medical program operations and emergency treatment of employees.
3120	<u>Operating and Technical Equipment - Noncapitalized.</u> Purchase of operating and technical equipment which does not meet capitalization requirements. May include tools, air conditioning plants and components, vacuum cleaners, firefighting rescue and safety equipment, items of exchange and repair, portable generators, spray outfits, cable splices, bench grinders, traffic counters, heaters, instrument lockers, flight equipment, tow tugs, work stands, mechanic tools, etc., used in the operation and maintenance of technical buildings, facilities and grounds, and hangars and airports.

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| * | 3122 | <u>Radio and Teletype Equipment - Noncapitalized.</u> Purchase of radios, radio equipment, teletype machines, and related equipment which does not meet capitalization requirements. |
| | 3123 | <u>Safety Equipment - Noncapitalized.</u> Purchase of safety equipment which does not meet capitalization requirements. |
| | 3124 | <u>Scientific Equipment - Noncapitalized.</u> Purchase of scientific apparatus and equipment which does not meet capitalization requirements. |
| | 3125 | <u>Sensitive/Special Purpose Equipment - Noncapitalized.</u> Purchase of special purpose items considered sensitive including cameras, televisions, appliances, gauges, and related equipment which does not meet capitalization requirements. |
| | 3126 | <u>Telecommunications Equipment - Noncapitalized.</u> Purchase of telecommunications equipment which does not meet capitalization requirements. |
| | 3127 | <u>Telephone Equipment - Noncapitalized.</u> Purchase of telephone and equipment installation, telephone systems, and the expansion or modification of existing telephone equipment or systems and which does not meet capitalization requirements. |
| | 3128 | <u>Test Equipment - Noncapitalized.</u> Purchase of equipment not meeting capitalization requirements and used for measuring and calibrating other equipment, aircraft, vessels, and vehicles. May include ammeters, distortion meters, insulator meters, modification indicators, oscillators, oscilloscopes, receivers, signal analyzers and generators, sound analyzers and voltmeters, meter calibration sets and power units, transmitters, receiver antenna, etc., used in the maintenance and operation of facilities and other program activities. |
| | 3129 | <u>Training Equipment - Noncapitalized.</u> Purchase of training aids which do not meet capitalization requirements. |
| | 3140 | <u>Other Equipment - Noncapitalized.</u> Purchase of equipment not otherwise classified which does not meet capitalization requirements. |
| | 3141 | <u>Accident Investigation Equipment - Capitalized.</u> Purchase of equipment, used in the investigation of transportation accidents, which meets capitalization requirements. |

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Object Subclass- ification	Description
* 3143	<u>Aircraft - Capitalized.</u> Purchase of aircraft, including airplanes and helicopters, which meets capitalization requirements.
3144	<u>Athletic & Recreation Equipment - Capitalized.</u> Purchase of recreation or athletic equipment, which meets capitalization requirements.
3145	<u>Audio-Visual & Reproduction Equipment - Capitalized.</u> Purchase of audio-visual and reproduction equipment, including copying equipment, which meets capitalization requirements.
3146	<u>Automatic Data Processing (ADP) Equipment - Capitalized.</u> Purchase of ADP equipment and hardware which meet capitalization requirements. Includes central processing units, printers, modems, data entry machines, and personal computers.
3147	<u>Automatic Data Processing (ADP) Software - Capitalized.</u> Purchase of ADP off-the-shelf and custom software of more than \$25,000 .
3148	<u>Books for Permanent Collections.</u> Purchase of administrative and technical books including legal and medical.
3151	<u>Electrical Materials - Capitalized.</u> Purchase of electrical materials which meet capitalization requirements.
3152	<u>Electronic Equipment - Capitalized.</u> Purchase of electronic equipment and systems which meet capitalization requirements.
3153	<u>Environmental Compliance Program Equipment - Capitalized.</u> Equipment meeting capitalization requirements which has been procured for efforts to bring Governmental facilities into compliance with various environmental laws.
3154	<u>Furniture and Office Equipment - Capitalized.</u> Purchase of desks, chairs, tables, mail room equipment, typewriters, business-use calculators, office copying equipment, filing, office supply and storage equipment which meets capitalization requirements.

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| * | 3155 | <u>Ground Support Equipment - Capitalized.</u> Equipment meeting capitalization requirements which has been purchased for ground handling and support. Includes aircraft refuelers , aircraft tow tractors, mobile hydraulic and electric power carts, de-icer or wash trucks, hangar deck sweepers, jet engine test cells, and ground test equipment. |
| | 3156 | <u>Household Furnishings and Equipment - Capitalized.</u> Purchase of household equipment and furnishings for use in Government-owned or Government-operated living quarters and which meet capitalization requirements. |
| | 3157 | <u>Laboratory Equipment - Capitalized.</u> Purchase of equipment used in laboratories and which meets capitalization requirements. Excludes medical equipment. |
| | 3158 | <u>Machinery - Capitalized.</u> Purchase of engines, generators, manufacturing machinery, transformers, ship equipment, pumps, and other production and construction machinery which meets capitalization requirements. |
| | 3160 | <u>Medical Equipment - Capitalized.</u> All medical or dental equipment purchased which meets capitalization requirements. May include X-ray machines, sterilizers, and dental units. |
| | 3161 | <u>Motor Vehicles - Capitalized.</u> Purchase of motor vehicles meeting capitalization requirements. Includes passenger-carrying sedans, station wagons, buses, and ambulances; general purpose vehicles including trucks; and special purpose vehicles including trucks, bulldozers, tractors, etc. |
| | 3162 | <u>Operating and Technical Equipment - Capitalized.</u> Purchase of operating and technical equipment which meets capitalization requirements. May include tools, air conditioning plants and components, vacuum cleaners, firefighting rescue and safety equipment, items of exchange and repair, portable generators, spray outfits, cable splices, bench grinders, traffic counters, heaters, instrument lockers, flight equipment, tow tugs, work stands, mechanic tools, etc., used in the operation and maintenance of technical buildings, facilities and grounds, and hangars and airports. |
| | 3164 | <u>Radio and Teletype Equipment - Capitalized.</u> Purchase of radios, radio equipment, teletype machines, and related equipment which meets capitalization requirements. * |

Object Subclass- ification	Description
* 3165	<u>Safety Equipment - Capitalized.</u> Purchase of safety equipment which meets capitalization requirements.
3166	<u>Scientific Equipment - Capitalized.</u> Purchase of scientific apparatus and equipment which meets capitalization requirements.
3167	<u>Sensitive/Special Purpose Equipment - Capitalized.</u> Purchase of special purpose items considered sensitive including cameras, televisions, appliances, gauges, and related equipment which meets capitalization requirements.
3168	<u>Telecommunications Equipment - Capitalized.</u> Purchase of telecommunications equipment which meets capitalization requirements.
3169	<u>Telephone Equipment - Capitalized.</u> Purchase of telephone and equipment installation, telephone systems, and the expansion or modification of existing telephone equipment or systems and which meets capitalization requirements.
3170	<u>Test Equipment - Capitalized.</u> Purchase of equipment meeting capitalization requirements and used for measuring and calibrating other equipment, aircraft, vessels, and vehicles. May include ammeters, distortion meters, insulator meters, modification indicators, oscillators, oscilloscopes, receivers, signal analyzers and generators, sound analyzers and voltmeters, meter calibration sets and power units, transmitters, receiver antenna, etc., used in the maintenance and operation of facilities and other program activities.
3171	<u>Training Equipment - Capitalized.</u> Purchase of training aids which meet capitalization requirements.
3178	<u>Other Equipment - Capitalized.</u> Purchase of equipment not otherwise classified which meets capitalization requirements.
3179	<u>Capital Leases - Automatic Data Processing (ADP) Equipment.</u> ADP equipment acquired under a lease-purchase agreement, which provides for periodic payments. This type of lease transfers substantially all the benefits and risks inherent with ownership of the property.

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- * 3180 Capital Leases - Other. Personal property, other than **ADP** equipment, acquired under a lease-purchase agreement, which provides for periodic payments. This type of lease transfers substantially all the benefits and risks inherent with ownership of the property.
- 3197 Lost Discounts - Equipment. Represents the amount of cash discounts lost related to equipment.
- 3198 Discounts Not Cost Effective - Equipment. Represents the amount of cash discounts not taken, related to equipment, because it was not cost effective to do so.
- 3199 Late Payment Interest Penalty - Equipment. Payments for interest penalties or late payments related to equipment.

32. LAND AND STRUCTURES. This category includes land and interest in land, buildings and other structures, additions to buildings, nonstructural improvements, and fixed equipment (whether an addition or a replacement) when acquired under contract.

- 3201 Buildings. Charges for the acquisition or construction of buildings and structures. Includes principal payments under lease-purchase contracts for construction of buildings.
- 3202 Buildings - Additions/Improvements. Includes the acquisition or construction of buildings or structures, their additions, or improvements. Additions include alterations which increase the capital asset value (excluding repairs, modifications, relocations, and replacements) by significantly extending the useful life of the property or increasing its capacity to render service.
- 3211 Land. Charges for the acquisition of land, including easements and rights of way.
- 3212 Land & Structures. Acquisitions of lands and structures costing less than \$5,000 which are not capitalized as adjustments or expenditures for real property.
- 3221 Leasehold Improvements. Structural improvements or nonstructural improvements to properties occupied under lease. This includes additions of attached fixtures and equipment.

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- * 3222 Nonstructural Improvements. Charges for improvements of land, such as landscaping, fences, sewers, wells, and reservoirs, when acquired under contract.
- 3224 Utility Systems. Fixtures and equipment which become permanently attached to or part of buildings or structures, such as elevators, plumbing, electric/lighting or heating systems, air conditioning systems, whether additions or replacements, including charges for services in connection with initial installation.
- 3225 Roadways, Curbs, & Walkways. Charges for acquisition or construction of paved roadways, curbs, and walkways when acquired under contract.
- 3297 Lost Discounts - Land & Structures. Represents the amount of cash discounts lost related to land and structures.
- 3298 Discounts Not Cost Effective - Land & Structures. Represents the amount of cash discounts not taken, related to land and structures, because it was not cost effective to do so.
- 3299 Late Payment Interest Penalty - Land & Structures. Payments for interest penalties or late payments related to land and structures.

33. INVESTMENTS AND LOANS. This category includes the purchase of stocks, bonds, notes, and similar transactions (except the par value of Government securities or securities of wholly owned Government enterprises); expenditures in the nature of capital for other funds; loans to foreign governments, states, and other political subdivisions; and loans to corporations, associations, and individuals.

- 3321 Direct Loans. Advance of funds to individuals, associations, corporations, other Government agencies, States or other political subdivisions, and foreign governments.
- 3322 Loan Guarantee Defaults. Payment for defaulted loan guarantees when the default has not resulted in foreclosure, so that title to the note rather than a physical asset is acquired.
- 3331 Investments. Investments in other than U.S. Government obligations.
- 3332 Accrued Interest. Interest accrued at the time of the purchase of investments. *

Object Subclass- ification	Description
* 3361	<u>Premiums on Investments Purchased.</u> Amount paid above par value for a purchased security.
3362	<u>Premiums on Investments Sold.</u> Amount received above par value for a sold security.
3363	<u>Discounts on Investments Sold.</u> Amount received under par value for a sold security.
3364	<u>Discounts on Investments Purchased.</u> Amount paid under par value for a purchased security.
<p>41. GRANTS SUBSIDIES. AND CONTRIBUTIONS. This category includes grants, subsidies, gratuities, and other aid for which cash payments are made to states, other political subdivisions, corporations, associations, and individuals; contributions to international societies, commissions, proceedings, or projects, whether in lump sum or as quotas of expenses; contributions fixed by treaty; grants to foreign countries; taxes imposed by authorities where the Federal Government has consented to taxation (excluding the employer's share of Federal Insurance Contribution Act taxes) and payment in lieu of taxes. Includes readjustment and other benefits for veterans, other than indemnities for death and disability. (Note that obligations under grant programs which involve the furnishing of services, supplies, materials, and the like, rather than cash, are NOT charged to this object class but to the object class representing the nature of the services, articles, or other items which are purchased.)</p>	
4100	<u>Grants. Subsidies. & Contributions.</u> Cash payments for grants made to political subdivisions, corporations, subdivisions, associations and individuals. Contributions to societies, commissions, proceedings, or those amounts set by treaty. Subsidy aid for which cash payments are made to states and other political subdivisions, corporations, associations and individuals.
4104	<u>Research.</u> Contributions for basic or applied scientific research.
<p>42. INSURANCE CLAIMS AND INDEMNITIES. This category includes payments of claims on life and marine insurance policies, annuities paid from trust funds to former employees and others, indemnities for destruction or injury of persons or property, and other losses.</p>	
4201	<u>Compensation for Injury or Death.</u> Cash payments made to settle claims against the Government for personal injury or death. *

Object Subclass- ification	Description
* 4202	<u>Property Damage Claims.</u> Payment of claims against the Government for property damage.
4203	<u>Insurance Claims.</u> Payments of claims on life and marine insurance policies and annuities paid from trust funds to former Government employees and others.
4204	<u>Other Payments.</u> Payment of claims against the Government, not otherwise classified.
4299	<u>Late Payment Interest Penalty - Insurance.</u> Payments for interest penalties or late payments related to insurance claims.
43. <u>INTEREST AND DIVIDENDS.</u> This category includes payments to creditors for the use of monies loaned, deposited, overpaid, or otherwise made available and the distribution of earnings to owners of trust or other funds.	
4301	<u>Dividends.</u> Distribution of earnings to owners of a trust fund or other fund.
4311	<u>Interest.</u> Payments to creditors for the use of monies loaned, deposited, overpaid, or otherwise made available. Includes interest payments under lease-purchase contracts for construction of buildings.
4312	<u>Interest - Mortgages.</u> Interest payments on mortgages owned by the Government.
4313	<u>Interest - U.S. Treasury.</u> Payments for the use of monies loaned, deposited, overpaid, or otherwise made available by the U.S. Treasury.
44. <u>REFUNDS.</u> This category includes payments to refund amounts previously received by the Government to correct errors in computations, erroneous billings and other factors.	
4401	<u>Refunds.</u> Refunds of fines, penalties, forfeitures, taxes, duties, and premiums; returns of deposits in retirement and disability funds (e.g., payments made when employees die before retirement or before their annuities equal the amount withheld); and other refunds on account of adjustments or errors in computation.

Object
Subclass-
ification

Description

- * 4402 Refund of General & Trust Fund Receipts. Payment of refunds involving general and other trust fund receipts.
- 4403 Repayment of Lump-Sum Leave. Payment of refunds involving employee lump-sum leave.
- 4404 Repayment of Amounts Held in Trust. Repayments of amounts not subject to demand or claims by the United States for which it has assumed custody. Such items represent the repayment of those monies received in trust for private purposes and over which the Government exercises the responsibility of custodian rather than owner.

93. LIMITATION ON EXPENSES.

- 9301 Administrative or Non-Administrative Expenses. This object class is used when there is an annual limitation on administrative or non-administrative expenses for revolving and trust funds.

428.-499. RESERVED.

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CHAPTER 5. OTHER ACCOUNTING CODES

SECTION 1. APPROPRIATION AND FUND ACCOUNT CODES

500. **GENERAL.** This section prescribes the accounting codes which identify the appropriation and fund account symbols and titles applicable to organizational elements of the Federal Aviation Administration. Internal financial transactions and related records and reports shall be identified by these accounting codes.

a. **Annual Accounts.** Annual symbols and codes show a dash wherein the last digit of the fiscal year is entered.

<u>Appropriation Symbol</u>	<u>Appropriation Title</u>	<u>Appropriation Code</u>
69_1301	Operations, FAA	_01
69_8104	Operations, Airport and Airway Trust Fund, FAA	_80

b. **Multiyear Accounts.** Multiyear symbols show dashes wherein the first and last years the appropriation is available for obligation are entered. The first position of the appropriation code is used to identify the last year the appropriation is available for obligation.

<u>Appropriation Symbol</u>	<u>Appropriation Title</u>	<u>Appropriation Code</u>
69_/.1301	Operations, FAA	_01
69_/.8107	Facilities and Equipment, Airport and Airway Trust Fund, FAA	_82

c. **No-Year Accounts.** The appropriation codes are fixed and must be shown exactly as below.

<u>Appropriation Symbol</u>	<u>Appropriation Title</u>	<u>Appropriation Code</u>
69X1301	Operations, FAA	X01
69X1303	Facilities, Engineering and Development, FAA	X03

<u>Appropriation Symbol</u>	<u>Appropriation Title</u>	<u>Appropriation Code</u>
69X8106	Grants-In-Aid For Airports, Airport and Airway Trust Fund, FAA (FAAP)	056
	Grants-In-Aid For Airports, Airport and Airway Improvement Act of 1982	084
	Grants-in-Aid For Airports, Surface Transportation Assistance Act of 1983 - Jobs Fund	093
	Grants-in-Aid for Airports, Expired	098
69X8107	Facilities and Equipment Airport and Airway Trust Fund, FAA	X82
69X8108	Research, Engineering, and Development, Airport and Airway Trust Fund, FAA	X88

* d. WITHDRAWN. - CHG 1

e. Transfer Appropriations.

<u>Appropriation Symbol</u>	<u>Appropriation Title</u>	<u>Appropriation Code</u>
69X0547(13)	Federal Highways, FAA	X05
6911X0090(13)	Appalachian Regional Development Programs, Executive (Transfer to FAA)	X91
6913X2100(13)	Regional Development Programs, Regional Action Planning Commissions (Transfer to FAA)	X93

- f. Revolving Funds. The appropriation code is fixed and must be used as shown below.

<u>Appropriation Symbol</u>	<u>Appropriation Title</u>	<u>Appropriation Code</u>
69X4120	Aviation Insurance Revolving Fund	X20

- g. Limitations on Commitment Authority. The appropriation code is fixed and must be used as shown below.

<u>Appropriation Symbol</u>	<u>Appropriation Title</u>	<u>Appropriation Code</u>
69X1399	Aircraft Loan Guarantee Program	XP9

501.-519. RESERVED.

b. No Year/Multivear Appropriations (Except Grants-In-Aid for Airports).

<u>Limitation Code</u>	<u>Description</u>
0	All Other Expenditures
1 <u>3/</u>	Facilities and Equipment
2 <u>4/</u>	Facilities and Equipment - Screening Devices
3 <u>5/</u>	Engineering and Development (Direct)
5 <u>5/</u>	E & D All Other Reimbursable Programs
8	FAA Reimbursable Programs (for which the ultimate beneficiary is an international entity as defined in FAA Order 2500.35C , Reimbursable Agreements Covering Services and Materiel Provided by FAA)
9	All Reimbursable Programs Other Than International Reimbursable Programs
R	Unapportioned Reserve

- 1/ Use with applicable state and/or sponsor code.
- 2/ Use state code with Planning Grant Program, Airport Master Plan Applications only (Program A).
- 3/ Limitation code pertains to the Operations appropriation (**69X1301**) and the Facilities, Engineering, and Development appropriation (**69X1303**).
- 4/ Limitation code pertains to the Operations appropriation (**69X1301**) and the Aircraft Loan Guarantee Program (**69X1399**).
- 5/ Limitation codes pertain to E & D programs funded under Operations appropriation (**69X1301**), F E & D appropriation (**69X1303**), F & E appropriations (**69X8107** and **69/ 8 107**), and Aircraft Loan Guarantee Program (**69X1399**).
- 6/ "Insular areas" refer to Guam, American Samoa, the Government of the Northern **Mariana** Islands, the Trust Territory of the Pacific Islands, and Virgin Islands.
- 7/ This limitation applies only with appropriation code **84** (appropriation symbol **69X8106**).

c. All Other Appropriations.

<u>Limitation Code</u>	<u>Description</u>
0	All Other Expenditures
4	Purchase of Passenger Carrying Motor Vehicles
7	Quarters and Subsistence
8	FAA Reimbursable Programs (for which the ultimate beneficiary is an international entity as defined in FAA Order 2500.35C)
9	All Reimbursable Programs Other Than International Reimbursable Programs

522. FAAP LIMITATION CODE. Federal Aid Airport Program limitation code 1 is further identified by a two-digit state or territory code prescribed in FAA Order **1375.2A**, Standard Data Elements and Codes - General Standards, paragraph **407** or **437**.

523.-599. RESERVED.

